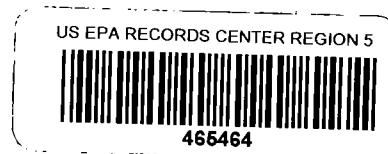




Mattel, Inc.



333 Continental Boulevard
El Segundo, California 90245-5012
Phone: 1 (310) 252-2000
Fax: 1 (310) 252-2180

May 4, 2001

MAY 08 2001

By Facsimile and Overnight Delivery

Deena Sheppard-Johnson
Enforcement Specialist
United States Environmental Protection Agency
Region 5
77 West Jackson Boulevard
Chicago, IL 60604-3590

Re: Chemical Recovery Systems Site, Elyria, Ohio -- Response to Information Request

Dear Ms. Sheppard-Johnson:

This is in response to your March 2, 2001 letter to Fisher-Price, captioned General Notice of Potential Liability and Request for Information, regarding the Chemical Recovery Systems Site in Elyria, Ohio. Fisher-Price is wholly owned by Mattel, and we respond on Fisher-Price's behalf. For your ease of reference, we have reprinted the questions in your Information Request below, along with our answers.

1. Identify all persons consulted in the preparation of the answers to these questions.

Gregg Clark, Worldwide Senior Environmental Manager for Mattel, Inc., Jeff Denchfield, Worldwide Senior Compliance Manager for Mattel, James Kochersburger, Facilities Director for Fisher-Price' East Aurora facility, and Gary Schoenhals, Environmental, Health, Safety and Facilities Manager for Fisher-Price' East Aurora facility.

2. Identify all documents consulted, examined, or referred to in the preparation of the answers to these questions and provide copies of all such documents.

Fisher-Price and Mattel employees conducted a good-faith investigation, including a thorough search of the chemical related records at Fisher-Price facilities in Medina, New York, East Aurora, New York, and Holland, New York. These are the nearest Fisher-

1944

Price facilities to the Chemical Recovery Systems Site in Elyria, Ohio. This search included purchase records, hazardous waste manifests, and shipping papers. Based upon this investigation, we have identified no documents regarding the Chemical Recovery Systems Site, or indicating that any Fisher-Price facility use, arranged for the shipment, or shipped any chemicals to the site.

3. If you have reason to believe that there may be persons able to provide a more detailed or complete response to any question or who may be able to provide additional responsive documents, identify such persons.

We have not located any information to identify any person able to provide a more detailed or complete response to any question, or who may be able to provide additional responsive documents.

4. List the EPA Identification Numbers of the Respondent.

During the relevant time period, we have not found an EPA Identification Number for the referenced facilities. We will supply the current EPA Identification Number for these facilities, per the conversation with our representative and Tom Nash of U.S. EPA.

5. Identify the acts or omissions of any person, other than your employees, contractors, or agents, that may have caused the release or threat of release of hazardous substances, pollutants, or contaminants and damages resulting therefrom at the CRS Site.

Other than those persons identified in your letter, we are aware of no other persons, entities, employees, contractors, or agents thereof, that may have caused the release or threat of release of hazardous substances, pollutants, or contaminants and damages resulting therefrom at the CRS Site. Please see Attachment 8 (list of potentially responsible parties) to the March 2, 2001 EPA General Notice of Potential Violation and Request for Information.

6. Identify all persons including respondent's employees, who have knowledge or information about the generation, use, treatment, storage, disposal, or other handling of material at or transportation of materials to the Site (operating as Obitts Chemical Company or Chemical Recovery Systems, Inc., at 142 Locust Street, Elyria, Ohio).

To the best of our knowledge, and other than those persons identified in your letter, we are aware of no other persons who have knowledge or information about the generation, use, treatment, storage, disposal, or other handling of material at or transportation of materials to the Site (operating as Obitts Chemical Company or Chemical Recovery Systems, Inc., at 142 Locust Street, Elyria, Ohio).

7. Describe all arrangements that Respondent may have or may have had with each of the following companies and persons:

- a) Obitts Chemical Company**
- b) Russell Obitts**
- c) Chemical Recovery Systems, Inc.**
- d) Peter Shagena**
- e) James Freeman**
- f) James "Jim" Jackson**
- g) Donald Matthews**
- h) Bob Spears**
- i) Bill Bromley**
- j) Carol Oliver**
- k) Nolwood Chemical Company, Inc.**
- l) Art McWood**
- m) Chuck Nolton**
- n) Michigan Recovery System, Inc.**
- o) Chemical Recovery Systems of Michigan.**

Based upon our investigation, we have not had any arrangements with any of the above persons or entities:

8. Set forth the dates during which the Respondent engaged in any of the following activities:

- a) generation of hazardous materials which were sent to the CRS Site;**
- b) transportation of any material to the CRS Site.**

We have identified no date on which Fisher-Price generated hazardous materials that were sent to the CRS Site, or transported any materials to the CRS Site.

9. Identify all persons, including yourself, who may have arranged for disposal or treatment, or arranged for transportation for disposal or treatment, of

materials, including, but not limited to, hazardous substances, at the CRS Site. In addition, identify the following:

- a) The persons with whom you or such other persons made such arrangements;**
- b) Every date on which such arrangements took place;**
- c) For each transaction, the nature of the material or hazardous substance, including the chemical content, characteristics, physical state (e.g., solid, liquid), and the process for which the substance was used or the process which generated the substance;**
- d) The owner of the materials or hazardous substances so accepted or transported;**
- e) The quantity of the materials or hazardous substances involved (weight or volume) in each transaction and the total quantity for all transactions;**
- f) All tests, analyses, and analytical results concerning the materials;**
- g) The person(s) who selected the CRS Site as the place to which the materials or hazardous substances were to be transported;**
- h) The amount paid in connection with each transaction, the method of payment, and the identity of the person from whom payment was received;**
- i) Where the person identified in g., above, intended to have such hazardous substances or materials transported and all evidence of this intent;**
- j) Whether the materials or hazardous substances involved in each transaction were transshipped through, or were stored or held at, any intermediate site prior to final treatment or disposal;**
- k) What was actually done to the materials or hazardous substances once they were brought to the CRS Site;**
- l) The final disposition of each of the materials or hazardous substances involved in such transactions;**
- m) The measures taken by you to determine the actual methods, means, and site of treatment or disposal of the material and hazardous substance involved in each transaction;**
- n) The type and number of containers in which the materials or hazardous substances were contained when they were accepted for transport, and subsequently until they were deposited at the CRS Site, and all markings on such containers;**

- o) The price paid for (i) transport, (ii) disposal, or (iii) both of each material and hazardous substance;**
- p) All documents containing information responsive to a - o above, or in lieu of identification of all relevant documents, provide copies of all such documents;**
- q) All persons with knowledge, information, documents responsive to a - p above.**

According to the best information available to us, we have identified no persons who may have arranged for disposal or treatment, or arranged for transportation for disposal or treatment, of materials, including, but not limited to, hazardous substances, at the CRS Site, other than those persons identified in your letter to us.

10. Identify all liability insurance policies held by Respondent from 1960 to the present. In identifying such policies, state the name and address of each insurer and of the insured, the amount of coverage under each policy, the commencement and expiration dates for each policy, whether or not the policy contains a "pollution exclusion" clause, and whether the policy covers or excludes sudden, nonsudden, or both types of accidents. In lieu of providing this information, you may submit complete copies of all relevant insurance policies.

Confirming our conversation between our representative and Tom Nash, U.S. EPA, on May 3, 2001, Mattel does not plan to raise a defense based upon the inability to pay under the current circumstances, and therefore has agreed with Mr. Nash that a response to this question may be deferred to a later time, if any such defense becomes an issue.

11. Provide copies of all income tax returns, including all supporting schedules, sent to the Federal Internal Revenue Service in the last five years.

Confirming our conversation with Tom Nash, U.S. EPA, on May 3, 2001, Mattel does not plan to raise a defense based upon the inability to pay under the current circumstances, and therefore has agreed with Mr. Nash that a response to this question may be deferred to a later time, if any such defense becomes an issue.

12. If Respondent is a Corporation, respond to the following requests:

- a) Provide a copy of the Articles of Incorporation and By-Laws of the Respondent.**
- b) Provide Respondent's financial statements for the past five fiscal years, including, but not limited to, those filed with the Internal Revenue Service and Securities and Exchange Commission.**
- c) Identify all of Respondent's current assets and liabilities and the person(s) who currently own(s) or is (are) responsible for such assets and liabilities.**

d) Identify the Parent Corporation and all Subsidiaries of the Respondent.

Mattel, Inc. is a corporation, and Fisher-Price is a subsidiary of Mattel. Mattel will take responsibility for Fisher-Price for CERCLA responsibility, if any, for the CRS Site. See also our response to Number 10 above.

The responses to this letter were prepared based upon our good-faith investigation of the facts. The events referenced in your letter took place more than 20 years ago, and are difficult to research. We will continue to investigate these questions, and supplement our responses when appropriate. By responding to this request, Mattel and Fisher-Price reserve all rights and defenses, including the sufficient cause defense to liability, and this response is not and should not be considered to be a waiver of any such rights or defenses.

I certify under penalty of the law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gathered and evaluated the information submitted.

Based upon my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Sincerely,

A handwritten signature in black ink, appearing to read "Gregg Clark", written in a cursive style.

Gregg Clark
Worldwide Senior Environmental Manager



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333 Continental Boulevard
El Segundo, CA 90245-5012

SHIP TO:

77 W. Jackson Blvd.
Chicago, Ill 60604-3590

HR: 4000 TANDERBAY
342001 LINDEN BLVD
EL SEGUNDO, CA
90245-5012

915947549
915947549

DATE: 05-01-2000
TIME: 13:10:25Z-0324

TO: DIANA SPENCER - JORDISCO

80504 UNITED STATES

DESCRIPTION: SIGNATURE REQUIRED

WEIGHT: 0.15 LB

U.S.
DOMESTIC

DEST:

CGX

9372319353

(Non-Collectable)

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RECEIVED
SERVICES

ORIGIN: HR
No. of Pcs: 1 OF 1

EasyShip Unit #2891

333 Twin Dolphin Drive
Redwood City, CA 94065



Mattel, Inc.
333 Continental Boulevard
El Segundo, CA 90245-5012

SHIP TO:

77 W. Jackson Blvd.
Chicago, Ill 60604-3590

FR: 333 CONTINENTAL BLVD
EL SEGUNDO CA
90245-5012

ACCT: 915847549
EXP: 01/12/751752

DATE: 05/01/75
TIME: 19101252-0024

TO: DIENA SHEPPARD 00015400

50504 UNITED STATES

RESTRICTION: SIGNATURE REQUIRED

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U.S.
DOMESTIC

DEST:
CGX

Airwaybill: 9372319353

(Non-Receiptable)

9372319353



ORIGIN: WBR
No. of Pcs: 1 OF 1

(EasyShip Unit #1291)

333 Main Drive
Riverside, CA 92505

Mattel Inc.
333 Continental Blvd.
El Segundo, California 90245

Attn: Marcie Wellman M1-0905

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